



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SHIOCTON MUNICIPAL UTILITY

Principal Office: P.O. BOX 96
SHIOCTON, WI 54170

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I BETTY BUNNELL of
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

CLERK - TREASURER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SHIOCTON MUNICIPAL UTILITY**Utility Address:** P.O. BOX 96
SHIOCTON, WI 54170**When was utility organized?** 12/31/1969**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: BETTY BUNNELL**Title:** CLERK TREASURER**Office Address:**P.O. BOX 96
SHIOCTON, WI 54170**Telephone:** (920) 986 - 3415**Fax Number:** (920) 986 - 3743**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 3/17/1999**Period covered by most recent audit:** 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: BETTY BUNNELL**Title:** CLERK TREASURER**Office Address:**

P.O. BOX 96

SHIOCTON, WI 54170

Telephone:**Fax Number:****E-mail Address:**

Name: GERALD KLEINER**Title:** SUPERINTENDENT**Office Address:**

P.O. BOX 96

SHIOCTON, WI 54170

Telephone:**Fax Number:****E-mail Address:**

Name: TIMOTHY ELLIOTT**Title:** VILLAGE PRESIDENT**Office Address:**

P.O. BOX 96

SHIOCTON, WI 54170

Telephone:**Fax Number:****E-mail Address:**

Name of utility commission/committee: BOARD OF COMMISSIONERS

Names of members of utility commission/committee:

NANCY BROWNSON

RUSSELL COLLAR

JUDY CONRADT

TIM ELLIOTT

KEVIN PODJASKI

CORNELIUS VAN VOORHIS

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	81,215	79,926	1
Operating Expenses:			
Operation and Maintenance Expense (401)	40,593	41,064	2
Depreciation Expense (403)	14,775	14,655	3
Amortization Expense (404)	0	0	4
Taxes (408)	13,739	13,987	5
Total Operating Expenses	69,107	69,706	
Net Operating Income	12,108	10,220	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	12,108	10,220	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,384	5,688	9
Miscellaneous Nonoperating Income (421)	34,661	47,722	10
Total Other Income	40,045	53,410	
Total Income	52,153	63,630	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	52,153	63,630	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	40,520	41,308	13
Amortization of Debt Discount and Expense (428)	4,251	4,251	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	44,771	45,559	
Net Income	7,382	18,071	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	208,968	177,082	19
Balance Transferred from Income (433)	7,382	18,071	20
Miscellaneous Credits to Surplus (434)	13,284	13,815	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	229,634	208,968	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest income on cash and investments	5,384	4
Total (Acct. 419):	5,384	
Miscellaneous Nonoperating Income (421):		
Non-regulated sewer department income	34,661	5
Total (Acct. 421):	34,661	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Property Tax Equivalent	13,284	8
Total (Acct. 434):	13,284	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	81,215	0	0	0	81,215	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	81,215	0	0	0	81,215	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	603,830	601,976	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	191,193	176,492	2
Net Utility Plant	412,637	425,484	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,159,320	2,161,690	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	995,406	936,453	4
Net Nonutility Property	1,163,914	1,225,237	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	69,781	65,666	7
Total Other Property and Investments	1,233,695	1,290,903	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	64,751	77,164	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	14,506	19,935	11
Other Accounts Receivable (143)	49,219	42,664	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	60,757	45,520	14
Materials and Supplies (150)	6,414	5,190	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	195,647	190,473	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	54,890	59,141	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	33,112	16,560	20
Total Deferred Debits	88,002	75,701	
Total Assets and Other Debits	1,929,981	1,982,561	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	86,205	86,205	21
Appropriated Earned Surplus (215)	3,028	3,028	22
Unappropriated Earned Surplus (216)	229,634	208,968	23
Total Proprietary Capital	318,867	298,201	
LONG-TERM DEBT			
Bonds (221)	685,000	715,000	24
Advances from Municipality (223)	30,132	41,389	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	715,132	756,389	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	11,650	10,397	28
Payables to Municipality (233)	27,557	25,879	29
Customer Deposits (235)			30
Taxes Accrued (236)	12,997	13,284	31
Interest Accrued (237)	3,264	4,147	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	55,468	53,707	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	840,514	874,264	38
Total Liabilities and Other Credits	1,929,981	1,982,561	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	603,830	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	603,830	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	191,193	0	0	0	9
Total Accumulated Provision	191,193	0	0	0	
Net Utility Plant	412,637	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	176,492				176,492	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	14,775				14,775	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	696				696	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	15,471	0	0	0	15,471	13
Debits during year						14
Book cost of plant retired	770				770	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	770	0	0	0	770	19
Balance End of Year	191,193	0	0	0	191,193	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.58%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,161,690	7,130	9,500	2,159,320	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,161,690	7,130	9,500	2,159,320	
Less accum. prov. depr. & amort. (122)	936,453	67,149	8,196	995,406	3
Net Nonutility Property	1,225,237	(60,019)	1,304	1,163,914	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	6,414	5,190	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	6,414	5,190	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1988 Mortgage Revenue Bonds	36,512	2097	34,416	1
1995 Mortgage Revenue Bonds	22,629	2155	20,474	2
Total			54,890	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	86,205	1
Changes during year (explain):		2
Balance end of year	86,205	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1961 MORTGAGE REVENUE BONDS	12/01/1961	12/01/1998	5.00%	0	1
1995 MORTGAGE REVENUE BONDS	09/01/1995	06/01/2015	5.35%	685,000	2
Total Bonds (Account 221):				685,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
WELL 2 CONSTRUCTION	10/16/1991	10/16/2001	0.00%	30,132	1
Total for Account 223				30,132	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	13,284	1
Accruals:		
Charged water department expense	13,739	2
Charged electric department expense		3
Charged sewer department expense	3,383	4
Other (explain):		
NONE		5
Total Accruals and other credits	17,122	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	4,027	7
PSC Remainder Assessment	98	8
Other (explain):		
Property Tax Equivalent Forgiven	13,284	9
Total payments and other debits	17,409	
Balance end of year	12,997	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1961 MRB	65	1,303	1,368	0	1
1995 MRB	4,082	39,217	40,035	3,264	2
Subtotal	4,147	40,520	41,403	3,264	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	4,147	40,520	41,403	3,264	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	275,223	0	0	599,041	0	874,264	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
Amortization				33,750		33,750	5
Balance End of Year	275,223	0	0	565,291	0	840,514	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							
						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Plant Replacement Account	26,573	3
Bond Reserve Account	43,208	4
Total (Acct. 125):	69,781	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,506	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
Sewer Non-regulated		9
Total (Acct. 142):	14,506	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	49,219	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	49,219	
Receivables from Municipality (145):		
Public Fire Protection	12,470	13
Various temporary cash transfers for operating expenses	48,287	14
Total (Acct. 145):	60,757	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
1995 Tower repairs less amortization	33,112	17
Total (Acct. 183):	33,112	
Payables to Municipality (233):		
1998 operating expenses paid by the Village	27,557	18
Total (Acct. 233):	27,557	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	602,903	0	0	0	602,903	1
Materials and Supplies	5,802	0	0	0	5,802	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	183,842	0	0	0	183,842	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	275,223	0	0	0	275,223	6
Other (specify):					0	7
Average Net Rate Base	149,640	0	0	0	149,640	
Net Operating Income	12,108	0	0	0	12,108	8
Net Operating Income as a percent of						
Average Net Rate Base	8.09%	N/A	N/A	N/A	8.09%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	86,205	1
Appropriated Earned Surplus	3,028	2
Unappropriated Earned Surplus	219,301	3
Other (Specify):		4
Total Average Proprietary Capital	308,534	
Net Income		
Net Income	7,382	5
Percent Return on Proprietary Capital	2.39%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

This is an advance from the Village of Shiocton with no interest being charged.

Signature Page (Page ii)

Members of the Utility Commission
Shiocton Municipal Utility
Shiocton, WI 54170

ACCOUNTANTS' COMPILATION REPORT

We have compiled the financial information in the accompanying Municipal Utility Annual Report (prescribed form) of the Shiocton Municipal Utility as of December 31, 1998 and for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation is limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial information referred to above, and accordingly, do not express an opinion or any other form of assurance on them.

This financial information is presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from generally accepted accounting principles. Accordingly, this financial information is not designed for those who are not informed about such differences.

KERBER, ROSE & ASSOCIATES, S.C.
March 17, 1999
Shawano, Wisconsin

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 14, 1999

Ms. Betty Bunnell, Clerk Treasurer
Shiocton Municipal Utility
P.O. Box 96
Shiocton, WI 54170-0096

1998 Analytical Review DWCCA-5430-ELE

Dear Ms. Bunnell:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\Oct 14, 1999 letters e.doc

cc: Ms. Nancy Brownson

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	79,512	1
Total Sales of Water	79,512	
Other Operating Revenues		
Forfeited Discounts (470)	317	2
Other Water Revenues (474)	1,386	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,703	
Total Operating Revenues	81,215	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	25,175	5
General Operating Expenses (680-690)	15,418	6
Total Operation and Maintenance Expenses	40,593	
Other Operating Expenses		
Depreciation Expense (403)	14,775	7
Amortization Expense (404)		8
Taxes (408)	13,739	9
Total Other Operating Expenses	28,514	
Total Operating Expenses	69,107	
NET OPERATING INCOME	12,108	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	346	13,013	42,582	4
Commercial	36	2,809	7,959	5
Industrial				6
Total Metered Sales to General Customers (461)	382	15,822	50,541	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		23,743	8
Other Sales to Public Authorities (464)	13	1,746	5,228	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	396	17,568	79,512	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	23,743	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	23,743	
Forfeited Discounts (470):		
Customer late payment charges	317	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	317	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	695	7
Other (specify):		
Turn On's and Turn Off's and Miscellaneous	691	8
Total Other Water Revenues (474)	1,386	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	9,680	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,642	3
Chemicals (630)	419	4
Supplies and Expenses (640)	997	5
Repairs of Water Plant (650)	7,609	6
Transportation Expenses (660)	2,828	7
Total Plant Operation and Maintenance Expenses	25,175	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,529	8
Office Supplies and Expenses (681)	1,661	9
Outside Services Employed (682)	3,078	10
Insurance Expense (684)	4,940	11
Employees Pensions and Benefits (686)	2,786	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	424	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	15,418	
Total Operation and Maintenance Expenses	40,593	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	PSC Prescribed Formula	12,997	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		291	2
Net property tax equivalent		12,706	
Social Security	Based on Actual Payroll	935	3
PSC Remainder Assessment	Based on Operating Revenues	98	4
Other (specify): NONE			5
Total tax expense		13,739	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222200				3
County tax rate	mills		5.251600				4
Local tax rate	mills		9.846600				5
School tax rate	mills		13.775700				6
Voc. school tax rate	mills		2.012900				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.109000				10
Less: state credit	mills		2.379900				11
Net tax rate	mills		28.729100				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.846600				14
Combined School Tax Rate	mills		15.788600				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.635200				17
Total Tax Rate	mills		31.109000				18
Ratio of Local and School Tax to Total	dec.		0.824044				19
Total tax net of state credit	mills		28.729100				20
Net Local and School Tax Rate	mills		23.674057				21
Utility Plant, Jan. 1	\$	601,976	601,976				22
Materials & Supplies	\$	5,190	5,190				23
Subtotal	\$	607,166	607,166				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	607,166	607,166				26
Assessment Ratio	dec.		0.896698				27
Assessed Value	\$	544,445	544,445				28
Net Local & School Rate	mills		23.674057				29
Tax Equiv. Computed for Current Year	\$	12,889	12,889				30
Tax Equivalent per 1994 PSC Report	\$	12,997					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	12,997					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,292		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	91,459		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	94,751	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	49,892		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	63,302		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	113,194	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,292	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			91,459	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	94,751	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			49,892	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			63,302	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	113,194	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	45,630		26
Transmission and Distribution Mains (343)	198,187		27
Fire Mains (344)	0		28
Services (345)	50,822		29
Meters (346)	27,397	1,229	30
Hydrants (348)	32,842		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	354,878	1,229	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	842		35
Computer Equipment (372.1)	3,298	858	36
Transportation Equipment (373)	21,018		37
Other General Equipment (379)	13,995	537	38
Other Tangible Property (390)	0		39
Total General Plant	39,153	1,395	
Total utility plant in service directly assignable	601,976	2,624	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	601,976	2,624	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			45,630 26
Transmission and Distribution Mains (343)			198,187 27
Fire Mains (344)			0 28
Services (345)			50,822 29
Meters (346)	770		27,856 30
Hydrants (348)			32,842 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	770	0	355,337
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			842 35
Computer Equipment (372.1)			4,156 36
Transportation Equipment (373)			21,018 37
Other General Equipment (379)			14,532 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	40,548
Total utility plant in service directly assignable	770	0	603,830
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	770	0	603,830

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,678	1,678	1
February			1,495	1,495	2
March			1,602	1,602	3
April			1,627	1,627	4
May			2,121	2,121	5
June			1,778	1,778	6
July			1,685	1,685	7
August			1,721	1,721	8
September			1,881	1,881	9
October			2,074	2,074	10
November			1,569	1,569	11
December			1,687	1,687	12
Total for year	0	0	20,918	20,918	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				3,284	14
Other utility use explanation:					15
Main & Service Breaks	1,508				
Flushing Mains	1,352				
Fire Department	327				
Skating Rinks	73				
Fire Flow Rating	24				
Water pumped into distribution system				17,634	16
Less: Water sold				17,568	17
Losses and unaccounted for				66	18
Percent unaccounted for to the nearest whole percent (%)				0%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				217	21
Date of maximum: 11/5/1998					22
Cause of maximum:					23
Main Break					
Minimum gallons pumped by all methods in any one day during reporting year				32	24
Date of minimum: 5/2/1998					25
Total KWH used for pumping for the year				41,075	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
EAST AVENUE	1	265	10	856,000	Yes	1
OAK STREET	2	115	12	856,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	DEEP WELL	MEDIUM WELL		1
Location	EAST AVENUE	OAK STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	US ELECTRIC	MUNICIPAL WELL & PUMP		5
Year Installed	1962	1991		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	600	600		8
Pump Motor or Standby Engine Mfr	US ELECTRIC	MUNICIPAL WELL & PUMP		10
Year Installed	1962	1991		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	40		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
Year constructed	1962		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	100		7
Total capacity in gallons	60,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	0.750	150	0	0	0	150
M	D	6.000	24,955	0	0	0	24,955
M	D	8.000	2,652	0	0	0	2,652
Total Within Municipality			27,757	0	0	0	27,757
Total Utility			27,757	0	0	0	27,757

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	225	0	0	0	225		1
M	1.000	78	0	0	0	78		2
M	1.500	4	0	0	0	4		3
M	2.000	1	0	0	0	1		4
M	4.000	2	0	0	0	2		5
Total Utility		310	0	0	0	310	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	392	24	19	0	397	30	1
1.000	4	0	0	0	4	4	2
1.500	5	0	0	0	5	5	3
2.000	5	0	0	0	5	5	4
2.500	1	0	0	0	1	1	5
4.000	1	0	0	0	1	1	6
Total:	408	24	19	0	413	46	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	356	27	0	5	0	9	397	1
1.000	0	2	0	2	0	0	4	2
1.500	0	3	0	2	0	0	5	3
2.000	0	4	0	1	0	0	5	4
2.500	0	0	0	0	0	1	1	5
4.000	0	0	0	1	0	0	1	6
Total:	356	36	0	11	0	10	413	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	65				65	2
Total Fire Hydrants	65	0	0	0	65	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	30
Number of distribution system valves end of year:	126
Number of distribution valves operated during year:	28

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct. 640 - Supplies and Expense - Less repair work was done in 1997
requiring the use of materials.

Hydrants and Distribution System Valves (Page W-18)

The reason for one half of the valves not being tested was due to the lack
of manpower in 1998. There were various public works projects requiring
time and effort.
